



To: Benton SWCD Budget Committee
From: Holly Crosson, Budget Officer, and Executive Director
Date: December 2023
Re: FY 2024-2025 Budget Committee and Budgeting Process

The Benton SWCD Budget Process

BUDGET OFFICER

As a taxing entity subject to Oregon Local Budget Law, the District must appoint a Budget Officer to prepare or supervise the preparation of the budget document, as described in Oregon Revised Statute (“ORS”) chapter 294.33.

The Board of Directors has authorized the District’s Executive Director to serve as the Budget Officer on an annual basis.

BUDGET COMMITTEE

Oregon Revised Statute chapter 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law.

Overview
✓ <i>Budget Officer appointed</i>
✓ <i>Budget Committee established</i>
✓ <i>Budget Message communicates the proposed budget</i>
✓ <i>Budget Committee approves (or modifies and approves) proposed budget</i>
✓ <i>Board of Directors adopts (or modifies and adopts) approved budget</i>

District is a Special District with a voter-approved tax base

The Benton Soil and Water Conservation District is a Special District of the State of Oregon and a local unit of government, formed under the authority of Oregon Revised Statute chapter 568, and with the powers and duties described in that law. In November 2004, Benton County voters granted a permanent property tax rate limit to the District (effective July 1, 2005), making the District a public taxing entity that must comply with Oregon Local Budget Law.

District must establish a Budget Committee

The District must establish a Budget Committee and must hold at least one public meeting to review and approve the upcoming year’s budget. The Budget Committee consists of the District’s governing body (the BSWCD Board of Directors) and an equal number of local registered voters appointed by the governing body.

BSWCD Budget Committee Members for FY25

Name	Board or Citizen-Elector	Status
Maya Abels	Elector	Term expires Dec 2024
Liz Brooks	Elector	Term expires Dec 2024
Inge King	Elector	Term expires Dec 2025
Charlene Carroll	Elector	Term expires Dec 2025
Vacant	Student Elector	Term expires Dec 2025
Vacant	Elector	Term expires Dec 2026
Vacant	Elector	Term expires Dec 2026
Nate Johnson	Board Chair	Serves while a Board member
Marcella Henkels	Board Vice Chair	Serves while a Board member
Kerry Hastings	Board Secretary	Serves while a Board member
Eliza Mason	Board	Serves while a Board member
David Barron	Board	Serves while a Board member
Greg Jones	Board	Serves while a Board member
Aubrey Cloud	Board	Serves while a Board member

Term of Service

Citizen members are appointed by the District Board of Directors to serve three-year terms. Terms of citizen members are staggered to help provide continuity from year to year, and to allow new members to bring their ideas and perspectives to the Budget Committee.

Duties of the Budget Committee

The role of the Budget Committee is to review the proposed budget submitted by the Budget Officer, and either approve it as proposed, or modify it. The Budget Committee elects a presiding officer (Chair) to help the Committee reach an affirmative vote in approving the budget.

Specifically, the Budget Committee:

1. Receives the budget document from the Budget Officer;
2. Hears the budget message from the Budget Officer;
3. Considers public comment;
4. Discusses and revises the budget as needed;
5. Approves the budget; and
6. Approves the property taxes to be levied.

Generally, the Budget Committee's role is not to directly establish or eliminate specific programs or services. Budget Committee influence is most often exerted at a higher level when it approves the overall budget and establishes the tax levy. The Budget Committee does not approve new personnel, employee salaries, or negotiate contracts. However, where there is a fiscal impact and the majority of the Budget Committee agrees, it may direct the Budget Officer

to adjust (make increases or decreases) in the proposed budget. The governing body can make changes after the Budget Committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

All meetings of the Budget Committee are subject to Oregon’s Public Meetings Law (ORS 192.610 through ORS 192.690). A quorum of the Committee is required to conduct business and a majority of the Budget Committee members is required to take action. The Committee may request and receive additional information from District Directors, the Budget Officer, or other staff.

Duties of the Board of Directors

Following approval of the budget by the Budget Committee, the District’s Board of Directors holds a budget hearing on the budget as approved by the Budget Committee. Any person may comment on the approved budget at the hearing.

After the hearing, the Board of Directors may increase the budget approved by the Budget Committee for specific purpose grants and gifts through resolution. However, a supplemental budget may be needed for expenditure of undesignated general-purpose grants and gifts that exceed budgeted appropriations.

For FY2024-2025, the deadline for the Board of Directors to enact a resolution that adopts the budget, makes appropriations, and imposes tax levies, is June 30, 2024. The Budget Hearing to adopt the FY25 Budget is scheduled for Monday, June 10, 2024.

BUDGETING

Oregon Revised Statute chapter 294 requires public taxing entities to prepare a budget consistent with Oregon Local Budget Law. The budget is a one-year financial plan that balances needs and resources to help accomplish the District’s mission and goals. Appropriations identified in the adopted budget are spending limits.

The budget is prepared by fund. The District currently has three funds: General Fund, Project Fund, and Building Reserve Fund. In 2010 the District’s Board of Director’s created the Building Reserve Fund (identified as a Capital Projects Fund in the audit) to “purchase building(s) and/or land for use by Benton SWCD”. Every ten years the purpose of this fund needs to be re-stated. The Board or Budget Committee can change the purpose of the fund or keep it the same. In 2020 the Building Reserve Fund purpose was discussed and was not changed.

BUDGET MESSAGE

A cornerstone of the public budgeting process is communicating the annual budget to the Budget Committee and the public. The budget message provides an analysis of significant changes from the previous year’s budget and identifies significant new initiatives and changes in District programs and operations. The budget message also communicates how the District

will continue to implement the District's Strategic Plan and Annual Work Plan in the coming fiscal year.

BUDGET DETAIL SHEETS

Budget documents are provided to the Budget Committee and public for their review. The District is required to submit the final budget on standardized local budget (LB) forms prescribed by the Oregon Department of Revenue.

All funds have a budget that includes a Resources (revenue) section and a Requirements (expenditures) section. Totals for both sections must balance for each fund. Budgets include categories and line items specific to the needs of each fund.

About the Benton Soil and Water Conservation District

Seven-member Board of Directors

The District is governed by a seven-member Board of Directors. Individual Directors are publicly elected in county-wide elections administered by Benton County. Five Directors are elected to represent specific Zones in the District, and two Directors are elected "at large," meaning they do not represent a particular Zone.

The District boundary is identical to that of Benton County, Oregon. The District office is located in downtown Corvallis at 136 SW Washington Avenue, Suite 201.

Employees

The District employs six full time staff. Positions include: Executive Director, Natural Resource Conservation Program Manager, Operations Coordinator, Communications and Community Engagement Coordinator, and two Resource Conservationists. The Executive Director is responsible for the general management of the District and reports to the Board of Directors. For more information about Benton SWCD please visit our website at www.bentonswcd.org.